Vietnam Tariff Intelligence

HS 8523.21.10 detail

HS code	8523.21.10
Description	Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 / - Magnetic media: / - - Cards incorporating a magnetic stripe: / - - - Unrecorded
Unit	chiếc
Generated	10/11/2026 09:31:16
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/85232110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15468
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15468
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15468
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA)	0% (except LA)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14782

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14723
ATIGA	2023	2023	0	AT!F14723
ATIGA	2024	2024	0	AT!G14723
ATIGA	2025	2025	0	AT!H14723
ATIGA	2026	2026	0	AT!I14723
ATIGA	2027	2027	0	AT!J14723
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14777
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14777
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14777
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14777
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14777
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14777
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14778
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14778
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14778
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14778
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14778
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14778
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14781
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14729
AIFTA	30/12/2022	2022	0	AI!F14737
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14737
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14737
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14737
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14737
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14737

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14768
VKFTA	2023	2023	0	VK!F14768
VKFTA	2024	2024	0	VK!G14768
VKFTA	2025	2025	0	VK!H14768
VKFTA	2026	2026	0	VK!I14768
VKFTA	2027	2027	0	VK!J14768
VCFTA	2022	2022	0	VC!D14823
VCFTA	2023	2023	0	VC!E14823
VCFTA	2024	2024	0	VC!F14823
VCFTA	2025	2025	0	VC!G14823
VCFTA	2026	2026	0	VC!H14823
VCFTA	2027	2027	0	VC!I14823
VN-EAEU	2022	2022	0	EAV!D14802
VN-EAEU	2023	2023	0	EAV!E14802
VN-EAEU	2024	2024	0	EAV!F14802
VN-EAEU	2025	2025	0	EAV!G14802
VN-EAEU	2026	2026	0	EAV!H14802
VN-EAEU	2027	2027	0	EAV!I14802
AHKFTA	2022	2022	0	AKH!D14800
AHKFTA	2023	2023	0	AKH!E14800
AHKFTA	2024	2024	0	AKH!F14800
AHKFTA	2025	2025	0	AKH!G14800
AHKFTA	2026	2026	0	AKH!H14800
AHKFTA	2027	2027	0	AKH!I14800
EVFTA	2022	2022	2,5	EV-NK!D14815
EVFTA	2023	2023	1,6	EV-NK!E14815

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F14815
EVFTA	2025	2025	0	EV-NK!G14815
EVFTA	2026	2026	0	EV-NK!H14815
EVFTA	2027	2027	0	EV-NK!I14815
UKVFTA	2022	2022	2,5	UKV!D14814
UKVFTA	2023	2023	1,6	UKV!E14814
UKVFTA	2024	2024	0,8	UKV!F14814
UKVFTA	2025	2025	0	UKV!G14814
UKVFTA	2026	2026	0	UKV!H14814
UKVFTA	2027	2027	0	UKV!I14814
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14807
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14807
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14807
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14807
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14807
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14807
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14807
RCEP A	2022	2022	0	RCEPT-A!D14802
RCEP A	2023	2023	0	RCEPT-A!E14802
RCEP A	2024	2024	0	RCEPT-A!F14802
RCEP A	2025	2025	0	RCEPT-A!G14802
RCEP A	2026	2026	0	RCEPT-A!H14802
RCEP A	2027	2027	0	RCEPT-A!I14802
RCEP B	2022	2022	0	B!D14802
RCEP B	2023	2023	0	B!E14802
RCEP B	2024	2024	0	B!F14802

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14802
RCEP B	2026	2026	0	B!H14802
RCEP B	2027	2027	0	B!I14802
RCEP C	2022	2022	0	C!D14802
RCEP C	2023	2023	0	C!E14802
RCEP C	2024	2024	0	C!F14802
RCEP C	2025	2025	0	C!G14802
RCEP C	2026	2026	0	C!H14802
RCEP C	2027	2027	0	C!I14802
RCEP D	2022	2022	0	D!D14801
RCEP D	2023	2023	0	D!E14801
RCEP D	2024	2024	0	D!F14801
RCEP D	2025	2025	0	D!G14801
RCEP D	2026	2026	0	D!H14801
RCEP D	2027	2027	0	D!I14801
RCEP E	2022	2022	0	E!D14805
RCEP E	2023	2023	0	E!E14805
RCEP E	2024	2024	0	E!F14805
RCEP E	2025	2025	0	E!G14805
RCEP E	2026	2026	0	E!H14805
RCEP E	2027	2027	0	E!I14805
RCEP F	2022	2022	0	F!D14802
RCEP F	2023	2023	0	F!E14802
RCEP F	2024	2024	0	F!F14802
RCEP F	2025	2025	0	F!G14802
RCEP F	2026	2026	0	F!H14802

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14802
VIFTA	2024	2024	0	VI!F13782
VIFTA	2025	2025	0	VI!G13782
VIFTA	2026	2026	0	VI!H13782
VIFTA	2027	2027	0	VI!I13782

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8523.21 has 2 lines; 8523.21.10 is distinguished from its siblings by: Unrecorded.	8523.21.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8523.21.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8523.21.10 was checked against BT2026 (cell BT2026!N15468), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.